

OFFICE OF THE STATE AUDITOR

DEPARTMENT REQUEST
FISCAL YEAR 2017

(WITH GOVERNOR'S RECOMMENDATIONS)



NICOLE GALLOWAY, STATE AUDITOR

Department Overview Paragraph

The Office of the State Auditor is established pursuant to Article IV, Section 13, of the Missouri Constitution. The State Auditor is responsible for auditing all state agencies, boards, commissions, judicial circuits, public and charter schools, counties that do not have a county auditor, and political subdivisions when requested by petition or the governor.

All audits are conducted in an impartial, nonpartisan manner, in accordance with authority provided in state statute and pursuant to *Government Auditing Standards*, issued by the U.S. Government Accountability Office (GAO). State auditors adhere to the rigorous standards of the auditing profession and exercise the highest levels of integrity and ethics. Audit findings and recommendations are based upon reliable evidence, free from preconceived notions and the influence of personal opinions.

The Office of the State Auditor is also required to review and register all general obligation bonds issued by the State of Missouri and most political subdivisions to ensure the bonds comply with both state law and the conditions of the contracts under which they were issued.

The Office of the State Auditor prepares fiscal notes and fiscal note summaries on all initiative petitions filed with the Secretary of State. If the General Assembly adopts a joint resolution without a fiscal note summary, the State Auditor's office prepares the fiscal note summary.

In addition, the Office of the State Auditor annually reviews and certifies property tax rates for all Missouri taxing authorities to ensure compliance with state law.

State Auditor's Reports and Legislative Oversight Evaluations

Program or Division Name	Type of Report	Date Issued	Website Link
N/A			

Programs Subject to Missouri Sunset Act Report

Program	Statutes Establishing	Sunset Date	Review Status
N/A			

NEW DECISION ITEM
RANK: 2 OF _____

Department: State Auditor	Budget Unit	25101C							
DI Name: Pay Plan FY17	DI#: 0000012								
1. AMOUNT OF REQUEST									
FY 2017 Budget Request				FY 2017 Governor's Recommendation					
	GR	Federal	Other	Total	GR	Federal	Other	Total	
PS	0	0	0	0	PS	115,208	17,428	18,676	151,312
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	0	0	Total	115,208	17,428	18,676	151,312
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	31,475	4,761	5,102	41,338
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds:					Other Funds: Conservation Commission Fund (0609); Parks Sales Tax Fund (0613); Soil and Water Sales Tax Fund (0614); Petition Audit Revolving Trust Fund (0648).				
2. THIS REQUEST CAN BE CATEGORIZED AS:									
<input type="checkbox"/> New Legislation <input type="checkbox"/> Federal Mandate <input type="checkbox"/> GR Pick-Up <input checked="" type="checkbox"/> Pay Plan			<input type="checkbox"/> New Program <input type="checkbox"/> Program Expansion <input type="checkbox"/> Space Request <input type="checkbox"/> Other:			<input type="checkbox"/> Fund Switch <input type="checkbox"/> Cost to Continue <input type="checkbox"/> Equipment Replacement			
3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.									
The Governor's Fiscal Year 2017 budget includes appropriation authority for a 2% pay raise for all state employees, except judges covered under the Missouri Citizens' Commission on Compensation for Elected Officials.									

NEW DECISION ITEM
RANK: 2 OF

Department: State Auditor	Budget Unit	25101C																																																									
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<p>4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)</p>																																																											
<p>The appropriated amount for the Fiscal Year 17 pay plan was based on two percent of the core personal service appropriations.</p>																																																											
<p>5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.</p>																																																											
Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS																																																		
							0	0.0																																																			
							0	0.0																																																			
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0																																																		
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0																																																		
<p>BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE</p>			<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%; text-align: left; padding: 5px;">Budget Object Class/Job Class</th> <th style="width: 10%; text-align: center; padding: 5px;">Gov Rec GR DOLLARS</th> <th style="width: 10%; text-align: center; padding: 5px;">Gov Rec GR FTE</th> <th style="width: 10%; text-align: center; padding: 5px;">Gov Rec FED DOLLARS</th> <th style="width: 10%; text-align: center; padding: 5px;">Gov Rec FED FTE</th> <th style="width: 10%; text-align: center; padding: 5px;">Gov Rec OTHER DOLLARS</th> <th style="width: 10%; text-align: center; padding: 5px;">Gov Rec OTHER FTE</th> <th style="width: 10%; text-align: center; padding: 5px;">Gov Rec TOTAL DOLLARS</th> <th style="width: 10%; text-align: center; padding: 5px;">Gov Rec TOTAL FTE</th> <th style="width: 10%; text-align: center; padding: 5px;">Gov Rec One-Time DOLLARS</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td></td> </tr> <tr> <td style="text-align: left; padding: 5px;">Total PS</td> <td style="text-align: center; padding: 5px;">115,208</td> <td style="text-align: center; padding: 5px;">0.0</td> <td style="text-align: center; padding: 5px;">17,428</td> <td style="text-align: center; padding: 5px;">0.0</td> <td style="text-align: center; padding: 5px;">18,676</td> <td style="text-align: center; padding: 5px;">0.0</td> <td style="text-align: center; padding: 5px;">151,312</td> <td style="text-align: center; padding: 5px;">0.0</td> <td style="text-align: center; padding: 5px;">0</td> </tr> <tr> <td style="text-align: left; padding: 5px;">Grand Total</td> <td style="text-align: center; padding: 5px;">115,208</td> <td style="text-align: center; padding: 5px;">0.0</td> <td style="text-align: center; padding: 5px;">17,428</td> <td style="text-align: center; padding: 5px;">0.0</td> <td style="text-align: center; padding: 5px;">18,676</td> <td style="text-align: center; padding: 5px;">0.0</td> <td style="text-align: center; padding: 5px;">151,312</td> <td style="text-align: center; padding: 5px;">0.0</td> <td style="text-align: center; padding: 5px;">0</td> </tr> </tbody> </table>							Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS								0	0.0									0	0.0		Total PS	115,208	0.0	17,428	0.0	18,676	0.0	151,312	0.0	0	Grand Total	115,208	0.0	17,428	0.0	18,676	0.0	151,312	0.0	0
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS																																																		
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CORE DECISION ITEM

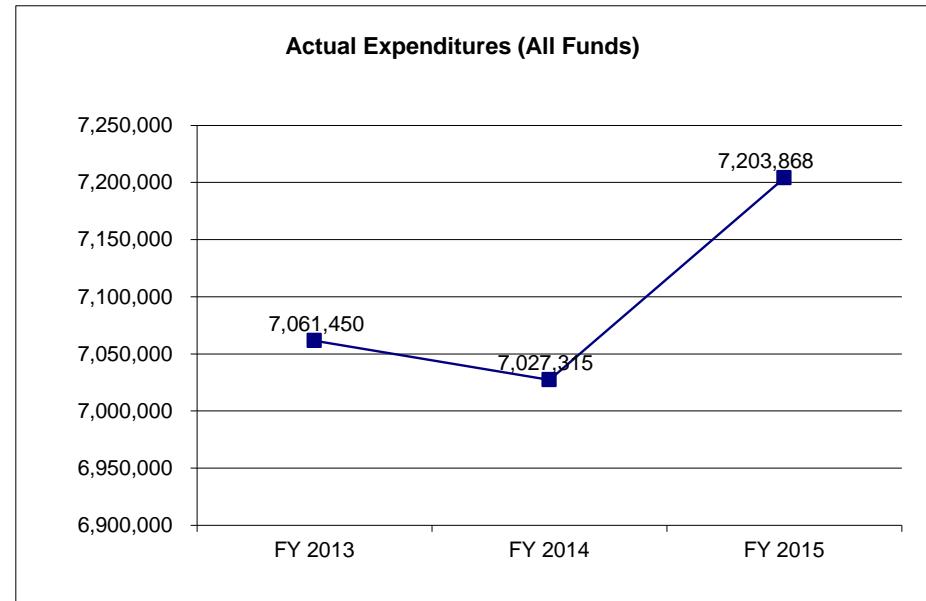
Department	Office of the State Auditor			Budget Unit	25101C								
Core	Office of the State Auditor			HB Section	12.145								
1. CORE FINANCIAL SUMMARY													
FY 2017 Budget Request				FY 2017 Governor's Recommendation									
PS	GR	Federal	Other	Total	PS	GR	Federal						
5,760,426	871,442	933,799	7,565,667	EE	807,859	30,123							
EE	807,859	30,123	34,227	872,209	PSD	0	0						
PSD	0	0	0	0	TRF	0	0						
TRF	0	0	0	0	Total	6,568,285	901,565						
Total	6,568,285	901,565	968,026	8,437,876		968,026	8,437,876						
FTE	137.27	11.00	20.50	168.77	FTE	137.27	11.00						
Est. Fringe	2,959,077	349,090	462,000	3,770,167	Est. Fringe	2,959,077	349,090						
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.									
Other Funds: Conservation Commission (0609); Parks Sales Tax (0613); Soil & Water Sales Tax (0614); Petition Audit Revolving Trust (0648).													
2. CORE DESCRIPTION													
The Office of the State Auditor is required to perform various types of duties:													
- State Agency Audits: Conducts audits of all state agencies, board & commissions, public & charter schools, all judicial circuits & all state agencies receiving federal funds;													
- County Audits: Conducts audits of all Missouri counties that do not have a county auditor;													
- Petition and Special Audits: Conducts audits of political subdivisions when requested by petition or the Governor;													
- Certify Tax Rates: Review and certify property tax rates for all Missouri taxing authorities;													
- Bond Registrations: Review and register all general obligation bonds issued by the State of Missouri and most political subdivisions;													
- Initiative Petitions: prepares fiscal notes and fiscal note summaries on all initiative petitions filed with the Secretary of State;													
- Resolutions: if the General Assembly adopts a joint resolution without a fiscal note summary, the State Auditor's office prepares the fiscal note summary													
3. PROGRAM LISTING (list programs included in this core funding)													
Core summary is necessary to meet the constitutional and statutory duties of the Office of the State Auditor. These duties are required, mandatory and result in demonstrated cost-savings to all areas of state and local government.													

CORE DECISION ITEM

Department	Office of the State Auditor	Budget Unit	25101C
Core	Office of the State Auditor	HB Section	12.145

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr.
Appropriation (All Funds)	8,275,567	8,322,093	8,397,881	8,437,876
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	8,275,567	8,322,093	8,397,881	8,437,876
Actual Expenditures (All Funds)	7,061,450	7,027,315	7,203,868	N/A
Unexpended (All Funds)	<u>1,214,117</u>	<u>1,294,778</u>	<u>1,194,013</u>	<u>N/A</u>
Unexpended, by Fund:				
General Revenue	331,325	405,920	251,800	N/A
Federal	174,730	276,180	386,247	N/A
Other	708,062	612,678	555,966	N/A



Restricted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

STATE AUDITOR

OFFICE OF STATE AUDITOR

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFF AFTER VETOES							
	PS	168.77	5,760,426	871,442	933,799	7,565,667	
	EE	0.00	807,859	30,123	34,227	872,209	
	Total	168.77	6,568,285	901,565	968,026	8,437,876	
DEPARTMENT CORE REQUEST							
	PS	168.77	5,760,426	871,442	933,799	7,565,667	
	EE	0.00	807,859	30,123	34,227	872,209	
	Total	168.77	6,568,285	901,565	968,026	8,437,876	
GOVERNOR'S RECOMMENDED CORE							
	PS	168.77	5,760,426	871,442	933,799	7,565,667	
	EE	0.00	807,859	30,123	34,227	872,209	
	Total	168.77	6,568,285	901,565	968,026	8,437,876	

FY 2017 STATE AUDITOR

DECISION ITEM SUMMARY

Budget Unit	Decision Item	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
OFFICE OF STATE AUDITOR									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	5,218,395	98.74	5,760,426	137.27	5,760,426	137.27	5,760,426	137.27	137.27
STATE AUDITOR	480,522	7.30	871,442	11.00	871,442	11.00	871,442	11.00	11.00
CONSERVATION COMMISSION	44,605	0.64	44,846	1.00	44,846	1.00	44,846	1.00	1.00
PARKS SALES TAX	22,278	0.31	22,399	0.50	22,399	0.50	22,399	0.50	0.50
SOIL AND WATER SALES TAX	21,490	0.30	21,606	0.50	21,606	0.50	21,606	0.50	0.50
PETITION AUDIT REVOLVING TRUST	284,454	5.17	844,948	18.50	844,948	18.50	844,948	18.50	18.50
TOTAL - PS	6,071,744	112.46	7,565,667	168.77	7,565,667	168.77	7,565,667	168.77	168.77
EXPENSE & EQUIPMENT									
GENERAL REVENUE	1,067,778	0.00	807,859	0.00	807,859	0.00	807,859	0.00	0.00
STATE AUDITOR	30,122	0.00	30,123	0.00	30,123	0.00	30,123	0.00	0.00
CONSERVATION COMMISSION	2,608	0.00	2,611	0.00	2,611	0.00	2,611	0.00	0.00
PETITION AUDIT REVOLVING TRUST	31,616	0.00	31,616	0.00	31,616	0.00	31,616	0.00	0.00
TOTAL - EE	1,132,124	0.00	872,209	0.00	872,209	0.00	872,209	0.00	0.00
TOTAL	7,203,868	112.46	8,437,876	168.77	8,437,876	168.77	8,437,876	168.77	168.77
Pay Plan - 0000012									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	115,208	0.00	0.00
STATE AUDITOR	0	0.00	0	0.00	0	0.00	17,428	0.00	0.00
CONSERVATION COMMISSION	0	0.00	0	0.00	0	0.00	897	0.00	0.00
PARKS SALES TAX	0	0.00	0	0.00	0	0.00	448	0.00	0.00
SOIL AND WATER SALES TAX	0	0.00	0	0.00	0	0.00	432	0.00	0.00
PETITION AUDIT REVOLVING TRUST	0	0.00	0	0.00	0	0.00	16,899	0.00	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	151,312	0.00	0.00
TOTAL	0	0.00	0	0.00	0	0.00	151,312	0.00	0.00
GRAND TOTAL	\$7,203,868	112.46	\$8,437,876	168.77	\$8,437,876	168.77	\$8,589,188	168.77	

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 25101C BUDGET UNIT NAME: Office of the State Auditor HOUSE BILL SECTION: 12.145	DEPARTMENT: Office of the State Auditor DIVISION:
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1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST

100% Flexibility Between Personal Service (PS) and/or Expense & Equipment (EE) by Fund

PS or EE	Fund Name	Fund Number	Approp Amount	Flex %	Flex Amount
PS	General Revenue	0101	5,760,426	100%	5,760,426
EE	General Revenue	0101	807,859	100%	807,859
PS	State Auditor - Federal	0115	871,442	100%	871,442
EE	State Auditor - Federal	0115	30,123	100%	30,123
PS	Conservation Commission	0609	44,846	100%	44,846
EE	Conservation Commission	0609	2,611	100%	2,611
PS	Parks Sales Tax	0613	22,399	100%	22,399
PS	Soil & Water Sales Tax	0614	21,606	100%	21,606
PS	Petition Audit Revolving	0648	844,948	100%	844,948
EE	Petition Audit Revolving	0648	31,616	100%	31,616

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
\$445,000	\$400,000	It is anticipated flexibility will be required to meet resource requirements to effectively meet auditing requirements pursuant to state and federal law.

3. Please explain how flexibility was used in the prior and/or current years.

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
Flexibility was required to meet resource requirements to effectively meet county auditing requirements pursuant to state and federal law.	Flexibility will be required to meet resource requirements to effectively meet county auditing requirements pursuant to state and federal law.

FY 2017 STATE AUDITOR

DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
STATE AUDITOR	107,516	1.00	107,746	1.00	107,746	1.00	107,746	1.00
DEPUTY STATE AUDITOR	113,179	1.12	101,506	1.00	101,506	1.00	101,506	1.00
DIRECTOR OF AUDITS	268,554	2.99	266,792	3.00	266,792	3.00	266,792	3.00
AUDIT MANAGER	1,060,215	14.93	944,390	18.00	944,390	18.00	944,390	18.00
SENIOR AUDITOR II	725,673	14.58	992,075	22.00	992,075	22.00	992,075	22.00
STAFF AUDITOR II	456,250	11.58	697,437	18.00	697,437	18.00	697,437	18.00
AUDIT ASSISTANT	0	0.00	18,795	0.50	18,795	0.50	18,795	0.50
INTERN	20,851	1.16	23,519	5.77	23,519	5.77	23,519	5.77
DIRECTOR OF ADMINISTRATION	0	0.00	76,235	1.00	76,235	1.00	76,235	1.00
EXECUTIVE ASSISTANT	37,727	1.00	37,929	1.00	37,929	1.00	37,929	1.00
ADMINISTRATIVE ASSISTANT	59,396	2.00	145,636	5.00	145,636	5.00	145,636	5.00
LEGAL COUNSEL	1,903	0.02	0	0.00	0	0.00	0	0.00
STAFF ATTORNEY	54,463	1.00	0	0.00	0	0.00	0	0.00
CLERK-TYPIST	0	0.00	26,884	1.00	26,884	1.00	26,884	1.00
EQUIPMENT-FACILITIES SUPERVISR	37,866	1.00	38,070	1.00	38,070	1.00	38,070	1.00
CUSTODIAN	5,245	0.19	24,549	1.00	24,549	1.00	24,549	1.00
DIRECTOR OF COMMUNICATIONS	4,667	0.06	0	0.00	0	0.00	0	0.00
SENIOR AUDITOR I	493,176	10.90	798,507	19.00	798,507	19.00	798,507	19.00
STAFF AUDITOR I	479,962	12.53	1,325,571	25.50	1,325,571	25.50	1,325,571	25.50
INFO TECHNOLOGY ANALYST I	0	0.00	68,755	2.00	68,755	2.00	68,755	2.00
INFO TECHNOLOGY ANALYST II	0	0.00	45,175	1.00	45,175	1.00	45,175	1.00
INFO TECHNOLOGY MANAGER	75,123	1.00	74,113	1.00	74,113	1.00	74,113	1.00
INFO SYSTEMS AUDIT MANAGER	76,931	1.00	74,113	1.00	74,113	1.00	74,113	1.00
GENERAL COUNSEL	88,906	1.00	89,386	1.00	89,386	1.00	89,386	1.00
INFO TECH SENIOR ANALYST I	92,101	2.00	49,067	1.00	49,067	1.00	49,067	1.00
INFO TECH SENIOR ANALYST II	60,793	1.00	61,120	1.00	61,120	1.00	61,120	1.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	114,902	2.00	114,902	2.00	114,902	2.00
ASSISTANT DIRECTOR OF AUDITS	246,772	2.92	251,489	3.00	251,489	3.00	251,489	3.00
SENIOR AUDITOR III	348,671	6.05	236,135	11.00	236,135	11.00	236,135	11.00
STAFF AUDITOR III	484,542	11.18	241,970	11.00	241,970	11.00	241,970	11.00
INFO SYSTMS SENIOR AUDITOR III	64,904	1.00	0	0.00	0	0.00	0	0.00
CHIEF OF STAFF	103,052	1.08	76,255	1.00	76,255	1.00	76,255	1.00

FY 2017 STATE AUDITOR
DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
LOCAL GOVERNMENT SUPERVISOR	64,177	1.00	62,706	1.00	62,706	1.00	62,706	1.00
FISCAL & ADMINISTRATIVE SUPVSR	64,833	1.02	62,371	1.00	62,371	1.00	62,371	1.00
FISCAL & ADMINISTRATIVE ASST	80,253	2.00	79,149	2.00	79,149	2.00	79,149	2.00
DIR OF COMM/SR POLICY ADVISOR	42,048	0.46	91,405	1.00	91,405	1.00	91,405	1.00
CHIEF LITIGATION COUNSEL	88,906	1.00	89,386	1.00	89,386	1.00	89,386	1.00
SENIOR LEGISLATIVE ADVISOR	30,059	0.71	49,955	1.00	49,955	1.00	49,955	1.00
MEDIA DIRECTOR	65,435	0.92	57,165	1.00	57,165	1.00	57,165	1.00
SPECIAL ADVISOR	65,057	1.00	65,409	1.00	65,409	1.00	65,409	1.00
PUBLIC INFORMATION OFFICER	2,538	0.06	0	0.00	0	0.00	0	0.00
TOTAL - PS	6,071,744	112.46	7,565,667	168.77	7,565,667	168.77	7,565,667	168.77
TRAVEL, IN-STATE	388,207	0.00	349,191	0.00	349,191	0.00	349,191	0.00
TRAVEL, OUT-OF-STATE	229	0.00	465	0.00	465	0.00	465	0.00
FUEL & UTILITIES	0	0.00	1,086	0.00	1,086	0.00	1,086	0.00
SUPPLIES	49,044	0.00	33,391	0.00	33,391	0.00	33,391	0.00
PROFESSIONAL DEVELOPMENT	48,701	0.00	45,624	0.00	45,624	0.00	45,624	0.00
COMMUNICATION SERV & SUPP	36,544	0.00	89,026	0.00	89,026	0.00	89,026	0.00
PROFESSIONAL SERVICES	429,853	0.00	95	0.00	95	0.00	95	0.00
HOUSEKEEPING & JANITORIAL SERV	0	0.00	379	0.00	379	0.00	379	0.00
M&R SERVICES	52,388	0.00	57,308	0.00	57,308	0.00	57,308	0.00
COMPUTER EQUIPMENT	104,479	0.00	240,615	0.00	240,615	0.00	240,615	0.00
MOTORIZED EQUIPMENT	0	0.00	8	0.00	8	0.00	8	0.00
OFFICE EQUIPMENT	18,679	0.00	38,546	0.00	38,546	0.00	38,546	0.00
OTHER EQUIPMENT	312	0.00	2,544	0.00	2,544	0.00	2,544	0.00
BUILDING LEASE PAYMENTS	159	0.00	4,144	0.00	4,144	0.00	4,144	0.00
EQUIPMENT RENTALS & LEASES	808	0.00	3,050	0.00	3,050	0.00	3,050	0.00
MISCELLANEOUS EXPENSES	2,721	0.00	6,714	0.00	6,714	0.00	6,714	0.00

FY 2017 STATE AUDITOR
DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
REBILLABLE EXPENSES	0	0.00	23	0.00	23	0.00	23	0.00
TOTAL - EE	1,132,124	0.00	872,209	0.00	872,209	0.00	872,209	0.00
GRAND TOTAL	\$7,203,868	112.46	\$8,437,876	168.77	\$8,437,876	168.77	\$8,437,876	168.77
GENERAL REVENUE	\$6,286,173	98.74	\$6,568,285	137.27	\$6,568,285	137.27	\$6,568,285	137.27
FEDERAL FUNDS	\$510,644	7.30	\$901,565	11.00	\$901,565	11.00	\$901,565	11.00
OTHER FUNDS	\$407,051	6.42	\$968,026	20.50	\$968,026	20.50	\$968,026	20.50

FY 2017 STATE AUDITOR
DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
Pay Plan - 0000012								
STATE AUDITOR	0	0.00	0	0.00	0	0.00	2,155	0.00
DEPUTY STATE AUDITOR	0	0.00	0	0.00	0	0.00	2,030	0.00
DIRECTOR OF AUDITS	0	0.00	0	0.00	0	0.00	5,336	0.00
AUDIT MANAGER	0	0.00	0	0.00	0	0.00	18,888	0.00
SENIOR AUDITOR II	0	0.00	0	0.00	0	0.00	19,842	0.00
STAFF AUDITOR II	0	0.00	0	0.00	0	0.00	13,948	0.00
AUDIT ASSISTANT	0	0.00	0	0.00	0	0.00	376	0.00
INTERN	0	0.00	0	0.00	0	0.00	470	0.00
DIRECTOR OF ADMINISTRATION	0	0.00	0	0.00	0	0.00	1,525	0.00
EXECUTIVE ASSISTANT	0	0.00	0	0.00	0	0.00	759	0.00
ADMINISTRATIVE ASSISTANT	0	0.00	0	0.00	0	0.00	2,913	0.00
CLERK-TYPIST	0	0.00	0	0.00	0	0.00	538	0.00
EQUIPMENT-FACILITIES SUPERVISR	0	0.00	0	0.00	0	0.00	761	0.00
CUSTODIAN	0	0.00	0	0.00	0	0.00	491	0.00
SENIOR AUDITOR I	0	0.00	0	0.00	0	0.00	15,970	0.00
STAFF AUDITOR I	0	0.00	0	0.00	0	0.00	26,511	0.00
INFO TECHNOLOGY ANALYST I	0	0.00	0	0.00	0	0.00	1,375	0.00
INFO TECHNOLOGY ANALYST II	0	0.00	0	0.00	0	0.00	904	0.00
INFO TECHNOLOGY MANAGER	0	0.00	0	0.00	0	0.00	1,482	0.00
INFO SYSTEMS AUDIT MANAGER	0	0.00	0	0.00	0	0.00	1,482	0.00
GENERAL COUNSEL	0	0.00	0	0.00	0	0.00	1,788	0.00
INFO TECH SENIOR ANALYST I	0	0.00	0	0.00	0	0.00	981	0.00
INFO TECH SENIOR ANALYST II	0	0.00	0	0.00	0	0.00	1,222	0.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	0	0.00	0	0.00	2,298	0.00
ASSISTANT DIRECTOR OF AUDITS	0	0.00	0	0.00	0	0.00	5,030	0.00
SENIOR AUDITOR III	0	0.00	0	0.00	0	0.00	4,723	0.00
STAFF AUDITOR III	0	0.00	0	0.00	0	0.00	4,839	0.00
CHIEF OF STAFF	0	0.00	0	0.00	0	0.00	1,525	0.00
LOCAL GOVERNMENT SUPERVISOR	0	0.00	0	0.00	0	0.00	1,254	0.00
FISCAL & ADMINISTRATIVE SUPVSR	0	0.00	0	0.00	0	0.00	1,247	0.00
FISCAL & ADMINISTRATIVE ASST	0	0.00	0	0.00	0	0.00	1,583	0.00
DIR OF COMM/SR POLICY ADVISOR	0	0.00	0	0.00	0	0.00	1,828	0.00

FY 2017 STATE AUDITOR
DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
OFFICE OF STATE AUDITOR								
Pay Plan - 0000012								
CHIEF LITIGATION COUNSEL	0	0.00	0	0.00	0	0.00	1,788	0.00
SENIOR LEGISLATIVE ADVISOR	0	0.00	0	0.00	0	0.00	999	0.00
MEDIA DIRECTOR	0	0.00	0	0.00	0	0.00	1,143	0.00
SPECIAL ADVISOR	0	0.00	0	0.00	0	0.00	1,308	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	151,312	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$151,312	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$115,208	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$17,428	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$18,676	0.00

PROGRAM DESCRIPTION

Department: Office of the State Auditor
Program Name: Office of the State Auditor
Program is found in the following core budget(s): 25101C

HB Section(s): 12.145

1. What does this program do?

The Office of the State Auditor is required to perform various duties, including:

- State Agency Audits: Conducts audits of all state agencies, boards & commissions, public schools, all judicial circuits & all state agencies receiving federal funds;
- County Audits: Conducts audits of all Missouri counties that do not have a county auditor;
- Petition and Special Audits: Conducts audits of political subdivisions when requested by petition or the Governor;
- Certify Tax Rates: Review and certify property tax rates for all Missouri taxing authorities;
- Bond Registration: Reviews and registers all general obligation bonds issued by the State of Missouri and most political subdivisions;
- Initiative Petitions: Prepared fiscal notes and fiscal note summaries for all initiative petitions filed with the Secretary of State;
- Resolutions: if the General Assembly adopts a joint resolution without a fiscal note, the State Auditor's office prepares the fiscal note summary.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Art. IV, Sec. 13; Chapter 29, RSMo.

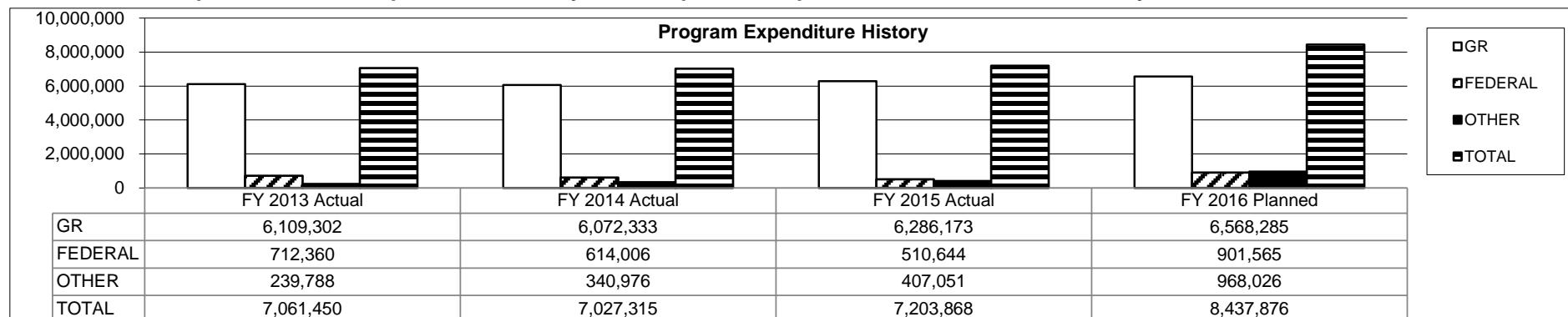
3. Are there federal matching requirements? If yes, please explain.

No.

4. Is this a federally mandated program? If yes, please explain.

No.

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other" funds?

Conservation Commission (0609); Parks Sales Tax (0613); Soil & Water Sales Tax (0614); Petition Audit Revolving Trust (0648).

PROGRAM DESCRIPTION

Department: Office of the State Auditor
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7a. Provide an effectiveness measure.

7b. Provide an efficiency measure.

7c. Provide the number of clients/individuals served, if applicable.

7d. Provide a customer satisfaction measure, if available.

Performance Measures:

The Office of the State Auditor is reviewed every three years by a peer review team from the National State Auditors Association.

The Office of the State Auditor is audited every two years by an independent auditor selected by the General Assembly.